

HB 2521 STAFF MEASURE SUMMARY

Carrier: Rep. Marsh

House Committee On Revenue

Action Date: 03/15/21

Action: Do Pass.

Vote: 5-0-2-0

Yeas: 5 - Levy, Nathanson, Pham, Reschke, Smith G

Exc: 2 - Marsh, Smith Warner

Fiscal: No fiscal impact

Revenue: No revenue impact

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Meeting Dates: 2/9, 3/15

WHAT THE MEASURE DOES:

Requires transient lodging tax collector to provide invoice, receipt or other similar document that clearly sets forth sum of all transient lodging taxes charged for occupancy of transient lodging. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Transparency and customer service
- Ability to audit and simplify auditing
- Standardizing good business practices

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

In 2003, the Legislative Assembly (HB 2267) decided to designate the Oregon Tourism Commission a stand-alone agency. The same legislative action established a statewide one percent transient lodging tax to help fund the tourism commission. Under the 2003 law the Legislature defined transient lodging in ORS 320 as “hotel, motel and inn dwelling units that are designed for temporary overnight human occupancy, and [which] includes spaces designed for parking recreational vehicles during periods of human occupancy of those vehicles.”

2013 Legislative Assembly (HB 2656) clarified circumstances under which a transient lodging intermediary rather than a lodging provider would be the entity responsible for collecting and remitting transient lodging taxes. Online Travel Companies (OTC) will have to collect the tax based on the final price that the consumer pays.